SIXTY-FIRST ANNUAL REPORT.

Mount Auburn Cemetery.

JANUARY 2, 1893.

ANNUAL REPORT

OF THE

TRUSTEES

OF THE

Cemetery of Mount Auburn,

FOR 1892,

TOGETHER WITH

THE REPORTS

OF THE

TREASURER AND SUPERINTENDENT.

SIXTY-FIRST YEAR.

BOSTON:
ALFRED MUDGE & SON, PRINTERS,
No. 24 FRANKLIN STREET.
1893.

OFFICERS OF THE CORPORATION FOR 1893.

Trustees.

WILLIAM S. EATON	*Term expires in*	1893
ROGER WOLCOTT	" "	1893
SAMUEL R. PAYSON	" "	1894
T. QUINCY BROWNE	" "	1894
HENRY A. RICE	" "	1895
SAMUEL JOHNSON	" "	1895
J. MONTGOMERY SEARS	" "	1896
CHARLES F. CHOATE	" "	1896
RICHARD M. HODGES	" "	1897
DAVID R. WHITNEY	" "	1897
ISRAEL M. SPELMAN	" "	1898
JEROME JONES	" "	1898

President.

ISRAEL M. SPELMAN.

Treasurer.

H. B. MACKINTOSH.

Secretary.

L. G. FARMER.

Superintendent.

J. W. LOVERING.

Office of the Corporation.

5 TREMONT STREET,

BOSTON.

Office of the Superintendent.

AT THE CEMETERY.

P. O. ADDRESS, CAMBRIDGE, MASS.

Orders for work on lots may be given at the office of the Superintendent or sent by mail to his address.

SIXTY-FIRST ANNUAL REPORT.

The sixty-first annual report to the proprietors is herewith submitted.

The receipts from sales and other sources, and the ordinary expenses, vary little from year to year. The condition of the various funds is constantly improving. The return of the funds for this year is as follows: —

The Repair Fund held in trust for the care and repair of such lots as come under that trust is $735,757.68, and the increase of the past year is $50,330.87.

The Permanent Fund amounts to $320,420.80, and the accumulation for the past year is $11,041.03. This fund is growing yearly by the deposit of one third of the gross receipts of the sales "of lots and parts of lots and the intermediate spaces between lots," and also by the yearly addition of interest on that part of the new fund of $300,000, which has been already deposited, and which this year amounts to $4,310.31.

Should the rate of interest remain at four per cent per annum, and the present yearly amount of sales continue, the whole fund of $500,000 provided for will probably be accumulated somewhere about the year 1905. The question of a further addition to the fund will then arise, dependent upon the rate of interest then current, and the amount of expenditures considered necessary to maintain the character and position of the cemetery. For it is well to bear in mind that instead of four per cent, the present rate, we did at first for a term of years receive seven per cent on our deposits for the fund, and that the expenditures then required to maintain the cemetery were on a very much reduced scale as compared with the present time.

The General fund amounts to $92,335.62, and shows an increase of $9,079.84, although some expenditures have been included which might have fairly been charged to the next year.

The drought during a part of last summer was quite severe, and at one time we were obliged to use our meter connection with the water pipes of the city of Cambridge to eke out our water supply. It was evident that our old pumps, which had been in use since 1861, were not equal to the task they were required to perform, and though worked long and late could not do the work.

It was decided, therefore, to have another pumping arrangement in readiness for the next summer. A Deane steam pump has accordingly been contracted for, and is now being put in. This pump is a compound duplex pumping engine, and has all the modern improvements, and can, it is estimated, supply one million gallons in twenty-four hours. A new boiler was also necessary, and the chimney, which had settled badly, had to be rebuilt. Some expenses were also incurred in necessary changes of the water pipe connections, and to secure proper drainage. All these expenses, it will be seen by examination of the statement of the General fund, page 8, have been, however, included in the accounts of the present year. Should it not be necessary to sink additional wells our whole water system may now be considered complete.

The Treasurer's and Superintendent's reports are also herewith submitted, showing the details of improvements, and work done and the expenditures for the same. Among improvements it would be gratifying to be able to record the removal of a larger number of the old-fashioned single-chamber tombs, which open above ground, and also of stone curbings and iron fences. Such removals would add to the healthiness and appearance of the cemetery. There are also many places where it would be very desirable, could the owners of adjoining lots agree, to have the grading improved by levelling surfaces, and removing steep and unsymmetrical banks, such as Nature never makes, and which she is constantly trying to get rid of. The Trustees are always ready to meet the proprietors half way in making such improvements.

For the Trustees,

ISRAEL M. SPELMAN,

President.

SUPERINTENDENT'S REPORT.

To the Trustees of the Cemetery of Mount Auburn:

GENTLEMEN, — I have the honor to present herewith the Annual Report of the Superintendent for the year ending Dec. 31, 1892.

IMPROVEMENTS.

Number of	new lots graded and bounded with granite posts	46
"	old lots improved by being graded and sodded	30
"	old lots bounded with granite posts	3
"	lots enclosed with granite	0
"	lots enclosed with iron fence	0
"	lots furnished with granite or iron numbers	52
"	tombs removed	1
"	headstones erected	357
"	monuments erected	36
"	iron fences removed	51
"	granite curbings removed	2

INTERMENT RECORD.

Total number of interments, as per last report			28,704
Number of	original interments for the year ending Dec. 31, 1892	544	
"	removals from other cemeteries	37	
Total number of interments for the year			581
" " "	in cemetery		29,285
Of the above there were deposited in the receiving tomb		34	
" " "	" interments in public lots	49	

THE REMOVALS WITHIN AND FROM THE CEMETERY WERE AS FOLLOWS:

To public lots	11	
To private lots	50	
Total removals within the cemetery		61
" " from the cemetery		31
Total number of removals		92

Respectfully submitted,

J. W. LOVERING,

Superintendent of the Cemetery of Mount Auburn.

MOUNT AUBURN, Dec. 31, 1892.

TREASURER'S REPORT

RECEIPTS.

Cash balance from preceding year			$18,109.60
He has received from sundry parties, —			
For sale of lots	$22,763.15		
" deposits in receiving tombs	881.00		
		$23,644.15	
For deeds, transfers, etc.		170.00	
" labor and material on lots		54,384.13	
Interest on loan		2,738.00	
From Massachusetts Hospital Life Insurance Company, for income on Permanent Fund		8,000.00	
From Massachusetts Horticultural Society, for one quarter part of expenditures, as follows: —			
Grading Birch to Eagle and Cherry avenues	$127.51		
" Glen avenue (Watriss lot)	343.12		
" Spruce to Mound avenues	71.43		
One quarter of	$542.06	135.51	
			89,071.79
			$107,181.39

FOR THE 61ST YEAR, 1892.

EXPENDITURES.

He has paid sundry parties,—			
For labor (pay roll)	$37,364.95		
" materials	12,234.02		
" repairs of buildings and fences	1,716.36		
" balance new greenhouse	1,511.16		
" account new pumping engine	1,090.97		
		$53,917.46	
For expenses,—			
For salaries		7,900.00	
" office expenses		2,301.46	
" taxes on real estate		814.13	
" insurance		286.30	
To amount paid Massachusetts Horticultural Society for its proportion of sales		5,533.29	
" amount paid Massachusetts Hospital Life Insurance Company for Permanent Fund		6,730.72	
" graves purchased	$75.00		
" receiving tomb drawbacks	36.00		
		111.00	
			$77,594.36
Balance in hands of Treasurer			29,587.03
			$107,181.39

RECEIPTS AND EXPENDITURES OF THE REPAIR FUND.

Balance in hands of Treasurer, as per last report		$7,016.81
He has received,—		
From notes receivable	$70,900.00	
" endowments	36,780.00	
" income of investments	35,201.33	
		142,881.33
		$149,898.14
He has paid for said account,—		
For care and improvement of lots	$21,650.46	
" notes receivable	95,500.00	
		$117,150.46
Balance in hands of Treasurer		32,747.68
		$149,898.14

REPAIR FUND.

PROPERTY.

Endowments for perpetual repair of lots, as per last report,	$685,426.81	
Additions during the year	50,330.87	
		$735,757.68
Invested as follows: —		
Notes receivable, secured by mortgage	$685,200.00	
$10,000 Boston City Bonds	9,710.00	
30 shares Atlas National Bank, cost	2,970.00	
20 shares Atlantic National Bank, cost	2,700.00	
20 shares Shawmut National Bank, cost	2,430.00	
		$703,010.00
Cash in hands of Treasurer		32,747.68
		$735,757.68

GENERAL FUND.

CASH ASSETS.

Cash in hands of Treasurer			$29,587.03
Notes receivable			60,000.00
Bills for labor and material uncollected		$8,334.12	
Less due sundry parties for labor and material	$1,461.52		
" " for new pumping engine	4,624.01		
		6,085.53	
			2,748.59
			$92,335.62

PERMANENT FUND.

Deposited with Massachusetts Hospital Life Insurance Company, as per last report		$309,379.77
Deposited in December, 1892	$6,730.72	
Interest	4,310.31	
		11,041.03
		$320,420.80

THE OTHER PROPERTY OF THE CORPORATION

Consists of nearly 136 acres of cemetery grounds, with avenues and paths, water works for the supply of fountains and watering purposes, and underground pipes and drains, chapel and statuary, observatory, receiving tomb, gateway and other structures, reception house, and 5,620 feet of land on Mount Auburn Street, Superintendent's house, greenhouses, and 61,170 feet between Brattle and Mount Auburn streets, the Coolidge lot on Grove Street, containing about six acres, and the Stone meadow on the east side of Coolidge Avenue, containing about five acres, on which are located the stables and other buildings.

Respectfully submitted,

H. B. MACKINTOSH, *Treasurer.*

BOSTON, Jan. 2, 1893.

This certifies that we have examined the books and accounts of the Treasurer of the Proprietors of the Cemetery of Mount Auburn for the year eighteen hundred and ninety-two, and have found them correctly kept and properly balanced, with satisfactory vouchers for all payments.

The certificates of stock and other evidences of property were found in accordance with the statements of his accounts.

In the general account there appears to be a balance in the hands of the Treasurer of $29,587.03, and in the fund for repairs, $32,747.68.

T. QUINCY BROWNE,
ROGER WOLCOTT, } *Committee on Finance.*

JANUARY 19, 1893.

PERPETUAL REPAIR OF LOTS.

It is provided by Art. VIII. of the By-Laws as follows: —

Donation in Trust. — "The Trustees may receive in trust from a proprietor any sum of money, the *income* of which shall be appropriated to the repair of his lot, according to the terms of trust expressed in the form provided."

Perpetual Repair, with Guaranty. — "The Trustees may also guarantee the *perpetual* repair of lots, upon the payment of such a sum as the Committee on Lots shall deem sufficient for that purpose, a form for which is also provided."

"All such sums shall collectively constitute a separate fund, called the 'Repair Fund', and shall be invested in the public debt of the United States, or in that of the State of Massachusetts, or in the debt of any of the counties, cities, or towns of this State, or in mortgages of real estate in any city in Massachusetts, or in first-mortgage bonds, or debenture bonds of railroads not mortgaged, of any railroad company incorporated under the authority of this Commonwealth, which has earned and paid regular dividends for the two years next preceding such investment."

"Each lot in relation to which such a contract shall have been made shall be credited, in a book kept for the purpose, with the principal sum paid on account of said lot; and at the close of each year a ratable proportion of the net income of the whole Repair Fund shall be carried to its credit, in conformity with the terms of said contracts."

Reconveyance in Trust. — "A Proprietor who shall have contracted with the corporation for the care and preservation, of his lot forever, desiring to place the same in perpetual trust, for the purpose of restricting the right of burial, or for any other legitimate object, may, with the consent of Committee on Lots, reconvey such lot

to the corporation, to hold the same forever, for the uses and trusts expressed in his deed of reconveyance; reserving to himself, and to such as may be beneficiaries thereunder, the right of admission, and such supervision as may not be inconsistent with the rights which have vested in the corporation."

Annexed to the GUARANTEE CONTRACT is a report by the Superintendent, with drawings, describing in detail the condition of the lot and structures thereon. The amount deposited is an *insurance* FOREVER that the lot and its belongings shall always be maintained in the condition shown in the report, which is made the basis of the contract.

To cover all the contingencies of the near and remote future, a sum is fixed, the income of which will be sufficient to provide for the care of the grass, including resodding, and the repair and renewal of such tomb, curb, monument or headstone, as shown in Superintendent's report.

If any monument or headstones are added subsequent to the contract, they can be covered in the same manner.

After a contract for perpetual repair, with *guaranty* has been made, the lot may be reconveyed to the corporation *in trust*, naming in the deed the persons thereafter to be interred. The *title* to the lot being thus vested in the corporation, a *perfect security* is given that the wishes of the proprietor will be carried out.

Under the contract for DONATION IN TRUST, the *income* of any sum deposited is applied to the care and preservation of the lot.

The necessary forms for provision by will for the above are given herewith.

J. W. LOVERING,
Superintendent.

CEMETERY OF MOUNT AUBURN.

Form for Clause in Will to bequeath Money for "Perpetual Repair, with Guaranty," of Lot.

I hereby direct my executors to pay to the Proprietors of the Cemetery of Mount Auburn such sum of money as may be found necessary to obtain from said corporation a contract for the Perpetual Repair, with Guaranty, of my Lot, No. on the way called in said Cemetery.

Form for Clause in Will directing "Reconveyance of Lot to Corporation in Trust."

[*Reconveyance is only accepted after a Contract for Perpetual Repair, with Guaranty, has been made.*]

I hereby authorize and empower my executors to reconvey my Lot No. , in trust, to the Proprietors of the Cemetery of Mount Auburn, in consideration of the Contract of Perpetual Repair, with Guaranty, for the purpose of securing it as a burial place for myself and the following persons:

and no other interments to be allowed.

PRICES FOR THE CARE OF LOTS.

ADOPTED BY THE TRUSTEES.

FOR 1893.

SIZE OF LOT.	CARE.	TOP-DRESSING.	
100 square feet.	$1.50	$1.00	Larger lots at special rates.
200 " "	2.00	1.50	
300 " "	3.00	2.00	Lots containing fractional parts of 100 feet will be charged the rate of the next larger size, when that fraction exceeds 50 feet.
400 " "	4.00	2.50	
500 " "	5.00	3.00	
600 " "	6.00	3.50	
700 " "	7.00	4.00	
800 " "	8.00	4.50	

Proprietors are requested to mail their orders to Superintendent, Cambridge.

Estimates for grading and sodding, and repairs on lots, including cleaning monuments and headstones, will be furnished to proprietors on application, personally, or by letter, at Superintendent's office, Cambridge. Iron fences and granite copings removed without expense to proprietors who will be credited with any excess over cost of removal.

Single-chamber tombs, with entrance above ground, will be removed, the lot regraded, and the necessary reinterments made, without charge, except for boxes, brick graves, resodding, or corner posts, when required.

Orders for foundations for Monuments and Headstones should specify, either by diagram or accurate description, the exact location in the lot which is desired, and should be given *at least two weeks before wanted*.

Proprietors of the Cemetery of Mount Auburn.

Office of the Corporation, 5 Tremont Street.

BOSTON, Jan. 24, 1893.

The Annual Meeting of the Proprietors of the Cemetery of Mount Auburn will be held at the Horticultural Hall, Tremont Street, Boston, on Monday, Feb. 6, at 3 1-2 o'clock P. M., to hear the Annual Reports, choose Trustees, and transact any other business that may legally come before the meeting.

L. G. FARMER, Secretary.